

Taxation statistics 2009–10

Table 5: Trust returns

Trustee assessments: selected items, by taxable income and residential status, 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

2 Some trustee assessments with a taxable income below the general 2007–08 Medicare levy threshold of \$17,794 were charged Medicare levy because of special Medicare levy calculation rules that relate to exempt foreign employment income (that is, their exempt foreign employment income was considered when working out their Medicare levy). Note that exempt foreign employment income is not included in the total or taxable income figures reported in the detailed tables.

3 The total number (no.) indicator refers to the number of trustees assessed by the Tax Office to be entitled to certain tax offsets and credits. The total amount is calculated by the Tax Office during tax return assessment and includes amounts allowed by the Tax Office (which may differ from amounts claimed by trustees). The total amount may also include certain types of tax offsets or credits not included in the table (such as other Tax Office calculated tax offsets) or exclude tax offsets and credits reported in other tables.

Note: Non-resident trustee assessment data not available.

Taxation statistics 2009–10

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Trustee assessments: selected items, by taxable income and residential status, 2008–09 income year¹

Trust returns - trustee assessments		Non-taxable	Less than \$10,001	\$10,001- \$15,000	\$15,001- \$20,000	\$20,001- \$25,000	\$25,001- \$35,000	\$35,001- \$50,000	\$50,001- \$100,000
Resident									
Trustee assessments	no.	12,520	11,720	2,575	1,785	1,215	1,710	1,590	2,265
Taxable income	no.	5,715	11,705	2,575	1,785	1,215	1,710	1,590	2,265
	\$	15,603,108	38,596,668	31,632,528	31,004,143	27,084,808	51,056,273	66,207,642	160,596,787
Gross tax	no.	210	11,640	2,575	1,785	1,215	1,710	1,590	2,265
	\$	560132	4,785,161	3,550,996	3,829,857	3,719,079	7,327,653	11,413,248	37,119,068
Net tax	no.	n.a.	11,720	2,575	1,785	1,215	1,710	1,590	2,265
	\$	n.a.	4,986,077	3,573,310	3,915,811	3,749,447	7,326,445	11,237,232	35,531,984

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Trustee assessments: selected items, by taxable income and residential status, 2008–09 income year¹

Trust returns - trustee assessments		\$100,001- \$500,000	\$500,001- \$1,000,000	\$1,000,001 or more	Total taxable	Total
Resident						
Trustee assessments	no.	1,980	145	95	25,090	37,610
Taxable income	no.	1,980	145	95	25,070	30,785
	\$	389,329,909	96,833,565	286,413,961	1,178,756,284	1,194,359,392
Gross tax	no.	1,980	145	95	25,005	25,215
	\$	133,745,010	40,576,826	127,441,035	373,507,933	374,068,065
Net tax	no.	1,980	145	95	25,090	25,090
	\$	116,347,604	34,887,368	129,933,288	351,488,566	351,488,566